



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: DODGEVILLE WATER UTILITY

Principal Office: 100 E. FOUNTAIN STREET  
P.O. BOX 110  
DODGEVILLE, WI 53533

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I CHERY MENON of  
(Person responsible for accounts)

\_\_\_\_\_, Dodgeville Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/19/1999  
(Date)

CITY CLERK \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** DODGEVILLE WATER UTILITY**Utility Address:** 100 E. FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

**When was utility organized?** 5/8/1971**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS CHERYL MENON**Title:** CITY CLERK**Office Address:**

100 EAST FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

**Telephone:** (608) 935 - 5228**Fax Number:** (608) 935 - 3520**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR TERRENCE T DRONE CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbcmp@mhtc.net

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHNSON BLOCK & CO., INC.**Title:****Office Address:** JOHNSON BLOCK & CO., INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbcmp@mhtc.net**Date of most recent audit report:** 5/28/1998**Period covered by most recent audit:** 1/1/97 to 12/31/97

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR ERIC FRIEDRICH**Title:** SUPERINTENDENT**Office Address:**

100 EAST FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

**Telephone:** (608) 935 - 5228**Fax Number:** (608) 935 - 3520**E-mail Address:**

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**Name of utility commission/committee:**    Public Works Committee

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**Names of members of utility commission/committee:**

VON HILLER, CHAIRMAN

MARK JAMES

DAN MEUER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	470,392	473,028	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	192,380	188,365	<b>2</b>
Depreciation Expense (403)	68,750	63,999	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	82,736	78,280	<b>5</b>
<b>Total Operating Expenses</b>	<b>343,866</b>	<b>330,644</b>	
<b>Net Operating Income</b>	<b>126,526</b>	<b>142,384</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>126,526</b>	<b>142,384</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	4,675	5,335	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>4,675</b>	<b>5,335</b>	
<b>Total Income</b>	<b>131,201</b>	<b>147,719</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>131,201</b>	<b>147,719</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	42,050	41,448	<b>14</b>
Amortization of Debt Discount and Expense (428)	741	731	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	6,335	7,387	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>49,126</b>	<b>49,566</b>	
<b>Net Income</b>	<b>82,075</b>	<b>98,153</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	778,824	680,671	<b>20</b>
Balance Transferred from Income (433)	82,075	98,153	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>860,899</b>	<b>778,824</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest on Investments	4,675	5
<b>Total (Acct. 419):</b>	4,675	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	470,392	0	0	0	<b>470,392</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>470,392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>470,392</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	68,668		<b>68,668</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>68,668</b>	<b>0</b>	<b>68,668</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,014,178	3,754,663	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	569,012	495,090	<b>2</b>
<b>Net Utility Plant</b>	<b>3,445,166</b>	<b>3,259,573</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	137,443	79,648	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>137,443</b>	<b>79,648</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	5,134	3,163	<b>8</b>
Temporary Cash Investments (132)	90,673	50,032	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	28,971	88,114	<b>11</b>
Other Accounts Receivable (143)	1,323	256	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	164,954	304,682	<b>14</b>
Materials and Supplies (150)	10,176	11,457	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>301,231</b>	<b>457,704</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,886	2,627	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	27,173	40,938	<b>20</b>
<b>Total Deferred Debits</b>	<b>29,059</b>	<b>43,565</b>	
<b>Total Assets and Other Debits</b>	<b>3,912,899</b>	<b>3,840,490</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	662,411	662,306	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	860,899	778,824	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,523,310</b>	<b>1,441,130</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		<b>24</b>
Advances from Municipality (223)	66,600	122,400	<b>25</b>
Other Long-Term Debt (224)	700,957	816,971	<b>26</b>
<b>Total Long-Term Debt</b>	<b>767,557</b>	<b>939,371</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	68,281	7,501	<b>28</b>
Payables to Municipality (233)	20,061	46,331	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	77,056	75,033	<b>31</b>
Interest Accrued (237)	19,513	23,869	<b>32</b>
Other Current and Accrued Liabilities (238)	18,150		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>203,061</b>	<b>152,734</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,418,971	1,307,255	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,912,899</b>	<b>3,840,490</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,013,481	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	697				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>4,014,178</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	569,012	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>569,012</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,445,166</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	495,090				<b>495,090</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	68,750				<b>68,750</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,584				<b>8,584</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	108				<b>108</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>77,442</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,442</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,520				<b>3,520</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>3,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,520</b>	<b>19</b>
<b>Balance End of Year</b>	<b>569,012</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>569,012</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	10,176	11,457	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>10,176</b>	<b>11,457</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Farmer's Savings Bank	253	428	952	1
M & I Issued 8/1/95	339	428	617	2
Mid America Bank	149	428	317	3
<b>Total</b>			<b>1,886</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	662,306	1
<b>Changes during year (explain):</b>		
Miscellaneous	105	2
<b>Balance end of year</b>	<b>662,411</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
Advance from General	01/01/1982	01/01/2001	6.00%	45,000	<b>1</b>
Advance from General	11/07/1995	10/30/2000	6.25%	21,600	<b>2</b>
<b>Total for Account 223</b>				<b>66,600</b>	
<b>Other Long-Term Debt (224)</b>					
Farmer's Savings Bank	07/09/1996	07/09/2006	5.45%	136,000	<b>3</b>
M & I Bank	08/01/1995	08/01/2002	6.25%	42,857	<b>4</b>
Mid America Bank	10/15/1997	10/15/2002	4.98%	128,000	<b>5</b>
M & I Bank	06/01/1995	06/01/2005	5.75%	394,100	<b>6</b>
<b>Total for Account 224</b>				<b>700,957</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	75,033	1
<b>Accruals:</b>		
Charged water department expense	82,736	2
Charged electric department expense		3
Charged sewer department expense	3,030	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>85,766</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	75,033	6
Social Security taxes	8,124	7
PSC Remainder Assessment	586	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>83,743</b>	
<b>Balance end of year</b>	<b>77,056</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
Advance due 1/1/2001	0	3,600	3,600	0	2
Advance due 10/30/2000	1,013	1,687	2,025	675	3
Advance due 9/1/2007	524	1,048	1,572	0	4
<b>Subtotal</b>	<b>1,537</b>	<b>6,335</b>	<b>7,197</b>	<b>675</b>	
<b>Other Long-Term Debt (224)</b>					
M & I Bank due 6/1/2005	15,108	24,001	25,890	13,219	5
M & I Bank due 8/1/2002	1,395	3,069	3,348	1,116	6
Farmer's Savings Bank due 7/9/2006	4,169	7,875	8,338	3,706	7
Mid America Bank due 10/15/2002	1,660	7,105	7,968	797	8
<b>Subtotal</b>	<b>22,332</b>	<b>42,050</b>	<b>45,544</b>	<b>18,838</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>23,869</b>	<b>48,385</b>	<b>52,741</b>	<b>19,513</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,307,255	0	0	0	0	<b>1,307,255</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	24,334					<b>24,334</b>	<b>2</b>
For Mains	87,382					<b>87,382</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,418,971</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,418,971</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special Assessments Receivable	137,443	2
<b>Total (Acct. 124):</b>	<b>137,443</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	28,971	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>28,971</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
Miscellaneous	1,323	11
<b>Total (Acct. 143):</b>	<b>1,323</b>	
<b>Receivables from Municipality (145):</b>		
Due From Sewer-Shared Meter Costs	24,703	12
Due From General	140,251	13
<b>Total (Acct. 145):</b>	<b>164,954</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
Water Tower	18,475	16

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
Well # 6-Rebuild Pump	8,698	17
<b>Total (Acct. 183):</b>	<b>27,173</b>	
<b>Payables to Municipality (233):</b>		
Due to General-1998 Insurance Costs	7,077	18
Due to Sewer	12,984	19
<b>Total (Acct. 233):</b>	<b>20,061</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	3,884,072	0	0	0	<b>3,884,072</b>	<b>1</b>
Materials and Supplies	10,816	0	0	0	<b>10,816</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	532,051	0	0	0	<b>532,051</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,363,113	0	0	0	<b>1,363,113</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,999,724</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,999,724</b>	
Net Operating Income	126,526	0	0	0	<b>126,526</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.33%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.33%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	662,358	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	819,861	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,482,219</b>	
<b>Net Income</b>		
Net Income	82,075	5
<b>Percent Return on Proprietary Capital</b>	<b>5.54%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

See Accountant's Compilation Report.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

#### COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council  
City of Dodgeville  
Dodgeville, Wisconsin    53533

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Dodgeville Water Utility as of December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Dodgeville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

June 23, 1999

Ms. Cheryl Menon, City Clerk  
Dodgeville Water Utility  
100 East Fountain Street  
P.O. Box 110  
Dodgeville, WI    53533-0110

1998 Analytical Review DWCCA-1650-PJL

Dear Ms. Menon:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

1. Our records indicate that the \$1,521 reported in Account 311, Structures and Improvements in the Water Utility Plant in Service schedule on page W-8 should be in Account 310, Land and Land Rights. Please make that adjustment using column (f) of your 1999 annual report and indicate in the footnotes

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## FINANCIAL SECTION FOOTNOTES

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that the adjustment is per this letter.

2. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\june 23 1999 rev letters L 1.doc

cc: Mr. Von Hiller, Chairman

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	456,322	1
<b>Total Sales of Water</b>	<b>456,322</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,091	2
Miscellaneous Service Revenues (471)	140	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,839	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>14,070</b>	
<b>Total Operating Revenues</b>	<b>470,392</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	1,046	8
Pumping Expenses (620-625)	54,566	9
Water Treatment Expenses (630-635)	24,019	10
Transmission and Distribution Expenses (640-655)	42,702	11
Customer Accounts Expenses (901-904)	9,289	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	60,758	14
<b>Total Operation and Maintenance Expenses</b>	<b>192,380</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	68,750	15
Amortization Expense (404-407)		16
Taxes (408)	82,736	17
<b>Total Other Operating Expenses</b>	<b>151,486</b>	
<b>Total Operating Expenses</b>	<b>343,866</b>	
<b>NET OPERATING INCOME</b>	<b>126,526</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	1	521	1,117	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>521</b>	<b>1,117</b>	
Metered Sales to General Customers (461)				
Residential	1,421	73,505	198,423	<b>4</b>
Commercial	191	36,865	81,411	<b>5</b>
Industrial	17	13,949	27,535	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>1,629</b>	<b>124,319</b>	<b>307,369</b>	
Private Fire Protection Service (462)	9		2,139	<b>7</b>
Public Fire Protection Service (463)	1		117,151	<b>8</b>
Other Sales to Public Authorities (464)	29	13,043	28,546	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>1,669</b>	<b>137,883</b>	<b>456,322</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	117,151	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>117,151</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,091	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,091</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Miscellaneous	140	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>140</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	9,227	10
<b>Other (specify):</b>		
Misc.	2,612	11
<b>Total Other Water Revenues (474)</b>	<b>11,839</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	866	3
Maintenance of Water Source Plant (605)	180	4
<b>Total Source of Supply Expenses</b>	<b>1,046</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	11,424	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	34,836	7
Operation Supplies and Expenses (623)	2,063	8
Maintenance of Pumping Plant (625)	6,243	9
<b>Total Pumping Expenses</b>	<b>54,566</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	8,625	10
Chemicals (631)	14,316	11
Operation Supplies and Expenses (632)	1,078	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>24,019</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	15,028	14
Operation Supplies and Expenses (641)	565	15
Maintenance of Distribution Reservoirs and Standpipes (650)	9,417	16
Maintenance of Mains (651)	6,003	17
Maintenance of Services (652)	5,672	18
Maintenance of Meters (653)	1,780	19
Maintenance of Hydrants (654)	4,237	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>42,702</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,084	22
Accounting and Collecting Labor (902)	7,205	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>9,289</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	5,387	27
Office Supplies and Expenses (921)	9,313	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,758	30
Property Insurance (924)	7,077	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	32,915	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	375	35
Transportation Expenses (933)	1,933	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>60,758</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>192,380</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		77,056	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,030	2
<b>Net property tax equivalent</b>		<b>74,026</b>	
Social Security		8,124	3
PSC Remainder Assessment		586	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>82,736</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.201870				3
County tax rate	mills		5.775190				4
Local tax rate	mills		8.555960				5
School tax rate	mills		12.150010				6
Voc. school tax rate	mills		1.683880				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.366910</b>				10
Less: state credit	mills		2.218200				11
<b>Net tax rate</b>	mills		<b>26.148710</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.555960</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.833890</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.389850</b>				17
<b>Total Tax Rate</b>	mills		<b>28.366910</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.789295</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.148710</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.639037</b>				21
Utility Plant, Jan. 1	\$	3,754,664	3,754,664				22
Materials & Supplies	\$	11,457	11,457				23
<b>Subtotal</b>	\$	<b>3,766,121</b>	<b>3,766,121</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,766,121</b>	<b>3,766,121</b>				26
Assessment Ratio	dec.		0.991340				27
<b>Assessed Value</b>	\$	<b>3,733,506</b>	<b>3,733,506</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.639037</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>77,056</b>	<b>77,056</b>				30
Tax Equivalent per 1994 PSC Report	\$	75,033					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>77,056</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	1,521		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	199,229		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>200,750</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	85,743		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	183,409		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,136		20
<b>Total Pumping Plant</b>	<b>271,288</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,430		23
<b>Total Water Treatment Plant</b>	<b>21,430</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	14,125		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			1,521	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			199,229	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>200,750</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			85,743	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			183,409	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,136	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>271,288</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,430	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>21,430</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	1,425		12,700	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	141,911		26
Transmission and Distribution Mains (343)	2,202,970	195,896	27
Fire Mains (344)	0		28
Services (345)	348,589	36,647	29
Meters (346)	301,026	12,387	30
Hydrants (348)	177,835	16,785	31
Other Transmission and Distribution Plant (349)	5,825	1,550	32
<b>Total Transmission and Distribution Plant</b>	<b>3,192,281</b>	<b>263,265</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	2,477		34
Office Furniture and Equipment (391)	7,981		35
Computer Equipment (391.1)	444		36
Transportation Equipment (392)	13,142	498	37
Stores Equipment (393)	24,413		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	457		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	20,000		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>68,914</b>	<b>498</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,754,663</b>	<b>263,763</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,754,663</b>	<b>263,763</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			141,911 26
Transmission and Distribution Mains (343)			2,398,866 27
Fire Mains (344)			0 28
Services (345)			385,236 29
Meters (346)	3,520		309,893 30
Hydrants (348)			194,620 31
Other Transmission and Distribution Plant (349)			7,375 32
<b>Total Transmission and Distribution Plant</b>	<b>4,945</b>	<b>0</b>	<b>3,450,601</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			2,477 34
Office Furniture and Equipment (391)			7,981 35
Computer Equipment (391.1)			444 36
Transportation Equipment (392)			13,640 37
Stores Equipment (393)			24,413 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			457 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			20,000 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>69,412</b>
<b>Total utility plant in service directly assignable</b>	<b>4,945</b>	<b>0</b>	<b>4,013,481</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>4,945</b>	<b>0</b>	<b>4,013,481</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			15,915	15,915	1
February			12,239	12,239	2
March			13,568	13,568	3
April			13,341	13,341	4
May			15,448	15,448	5
June			14,580	14,580	6
July			16,309	16,309	7
August			15,699	15,699	8
September			15,193	15,193	9
October			14,101	14,101	10
November			13,072	13,072	11
December			13,315	13,315	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>172,780</b>	<b>172,780</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				13,735	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				159,045	16
Less: Water sold				137,883	17
Losses and unaccounted for				21,162	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				727	21
Date of maximum: 9/25/1998					22
Cause of maximum:					23
Flushed all city fire hydrants.					
Minimum gallons pumped by all methods in any one day during reporting year				301	24
Date of minimum: 3/9/1998					25
Total KWH used for pumping for the year				543,300	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
LINDSEY STREET	#5	753	15	175,000	Yes	<b>1</b>
UNION STREET	#6	726	15	285,000	Yes	<b>2</b>
HWY 23	#7	725	15	170,000	Yes	<b>3</b>
LANDS END LANE	#8	720	15	125,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#5	#6	#7	<b>1</b>
Location	LINDSEY STREET	UNION STREET	HWY 23	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	<b>5</b>
Year Installed	1990	1961	1971	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	200	440	260	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	<b>9</b>
Year Installed	1990	1961	1971	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	100	75	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#8			<b>14</b>
Location	LANDS END LANE			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	U.S. ELECTRIC			<b>18</b>
Year Installed	1988			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	320			<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			<b>22</b>
Year Installed	1988			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	75			<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WATER TOWER		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		<b>4</b>
			<b>5</b>
Year constructed	1971		<b>6</b>
			<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL		<b>8</b>
			<b>9</b>
Elevation difference in feet (See Headnote 3.)	150		<b>10</b>
Total capacity in gallons	500,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		<b>13</b>
			<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		<b>15</b>
			<b>16</b>
Filters, type (gravity, pressure, other, none)	NONE		<b>17</b>
			<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		<b>19</b>
			<b>20</b>
Is a corrosion control chemical used (yes, no)?	N		<b>21</b>
			<b>22</b>
Is water fluoridated (yes, no)?	Y		<b>23</b>
			<b>24</b>
			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	15,745	0	0	0	15,745
M	D	6.000	64,946	796	0	0	65,742
M	D	8.000	28,201	3,979	0	0	32,180
M	D	10.000	23,886	1,254	0	0	25,140
M	D	12.000	7,946	0	0	0	7,946
<b>Total Within Municipality</b>			<b>140,724</b>	<b>6,029</b>	<b>0</b>	<b>0</b>	<b>146,753</b>
<b>Total Utility</b>			<b>140,724</b>	<b>6,029</b>	<b>0</b>	<b>0</b>	<b>146,753</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,154	0	0	0	1,154		1
M	1.000	344	62	0	0	406	56	2
M	1.500	37	0	0	0	37		3
M	2.000	83	0	0	0	83		4
M	3.000	2	0	0	0	2		5
M	4.000	10	0	0	0	10		6
<b>Total Utility</b>		<b>1,630</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>1,692</b>	<b>56</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,645	48	3	0	1,690	33	1
1.000	42	3	0	0	45	8	2
1.250	1	0	0	0	1	0	3
1.500	29	1	0	0	30	2	4
2.000	30	6	2	0	34	6	5
3.000	9	1	2	0	8	2	6
4.000	7	0	1	0	6	0	7
6.000	3	0	1	0	2	2	8
8.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>1,767</b>	<b>59</b>	<b>9</b>	<b>0</b>	<b>1,817</b>	<b>53</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,458	135	4	16	0	77	1,690	1
1.000	1	28	1	2	0	13	45	2
1.250		1	0	0	0	0	1	3
1.500		14	3	8	0	5	30	4
2.000		15	7	9	0	3	34	5
3.000		4	2	2	0	0	8	6
4.000		1	3	2	0	0	6	7
6.000		0	0	2	0	0	2	8
8.000		0	0	1	0	0	1	9
<b>Total:</b>	<b>1,459</b>	<b>198</b>	<b>20</b>	<b>42</b>	<b>0</b>	<b>98</b>	<b>1,817</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	240	14			254	2
<b>Total Fire Hydrants</b>	<b>240</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>254</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	244
Number of distribution system valves end of year:	394
Number of distribution valves operated during year:	140

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report.

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### Water Mains (Page W-15)

There were \$195,896 of mains added in 1998. Developers paid for \$87,382 of mains in 1998. The water utility paid for the remaining \$108,514 of mains out of cash reserves.

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### Water Services (Page W-16)

There were 62 1" services added in 1998. In total \$36,647 of services were added. Customers are charged \$550 per lateral for 5/8" or 3/4" service per PSC order. Services larger than 3/4" are charged at actual cost for time and material. There was (1) customer charged \$550 for a 5/8" of 3/4" service in 1998. There was an additional \$23,784 paid by developers for new services in 1998. New services paid for by developers were recorded at actual costs. The water utility paid the remaining \$12,313 for the new services out of cash reserves.

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### Hydrants and Distribution System Valves (Page W-18)

The Dodgeville Water Utility only operated 140 distribution valves in 1998. This is less than 1/2 of the distribution system valves at the end of the year. The utility will attempt to operate atleast 1/2 of the valves each year in the future.

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